

City of San Antonio Office of the City Auditor



Annual Audit Plan Fiscal Year 2011

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Members of the Audit Committee

November 2, 2010

San Antonio City Council

Enclosed is the Fiscal Year (FY) 2011 Audit Plan of the Office of the City Auditor (CA).

The FY 2011 Audit Plan incorporates input from City Council Members, the City Manager and Executive Leadership Team, and several Department Directors. We also applied a department level risk assessment considering factors such as financial impact, public interest, change, complexity and prior issues. Combining this input with professional judgment and reason, we believe this audit plan is consistent with our mission of supporting an atmosphere of continuous improvement, integrity, honesty, accountability and mutual trust through independent appraisal of City programs, activities and functions. This approach ensures adequate audit coverage of a variety of City processes and programs in high-risk areas and recognizes concerns raised by Council and management.

The Government Auditing Standards, which we follow, require that we provide independent, objective, fact-based assessments of the stewardship, performance and cost of policies, programs, and operations we audit. Our work is also vital to maintaining citizens' trust and confidence in the City's effective, efficient and economic deployment and use of its resources.

Fiscal Year 2010

Once again, I am very proud to report that our staff remained dedicated and focused on executing the FY 2010 Audit Plan approved by the Audit Committee and the City Council. In conjunction with the plan, we also made time available to accommodate special requests for audit assistance from City management. Other accomplishments include:

- Issued eleven audit reports. Published reports are provided to the Audit Committee and posted on the City Auditor website.
- Continued staff training in accordance with our department training matrix, designed to ensure continued and predictable professional development over the course of a career in the City Auditor's office. This training equips the auditors with skills needed to provide professional audit services to the City.
- Worked closely with the Audit Committee and provided timely briefings of audit results.
- Provided monthly audit status report in a Gantt chart format at the request of the Audit Committee.
- Provided real-time advice, while serving in a nonvoting capacity on the City's Stimulus Funding Committee and IT Strategic Planning Committee initiative.
- Participated in various City sponsored events such as Blood Drives, Race for the Cure, City Manager's 5K Walk, Annual Rock and Roll Marathon, and School

Supply Drives. Additionally, our Office achieved 100% participation during the City's United Way Charitable Campaign.

FY2010 continued the investment in people, methodologies and processes to enhance our audit processes. We continued to develop positive relationships with City Management. We view the City Auditor's Office as an integral part of the internal control process within the City and our goal is to continue to bring value to the citizens, Council and management through our audits of operations throughout the City.

Fiscal Year 2011

Our specific goals for FY 2011 are:

- Provide timely and valued services that improve the City by doing the right audits at the right time
- Continue our audit focus on IT General Controls.
- Be viewed as a strategic asset by providing Council and management timely, independent and objective assessments and advice geared to improving City processes and programs.
- Develop and adhere to performance measures designed to improve the CA's productivity and continue to operate the Office in a business-like manner.
- Continue to develop our people by investing in recruiting, training, and additional certifications resulting in the Office of the City Auditor becoming a training ground for future leaders for other City departments.

We wish to thank both elected officials and citizen members of the Audit Committee for their support during the past year and look forward to assisting the Committee and the City Council in fulfilling their governance responsibilities for this great City of ours.

Park E. Pearson, CPA



City Auditor

Contents of the Audit Plan

The plan includes 16 proposed audits (**Enclosure A**) and 14 audits carried over from fiscal years 2009 and 2010 as of November 2, 2010 (**Enclosure B**). The level of resources estimated to complete these audits is also included.

Based on the outcome of current litigation concerning access to Time Warner Cable records, the timing of certain audits within the proposed FY2011 plan may be affected.

We displayed follow-up audits as separate line items (item #14 – 17 of **Enclosure A**). Three follow-up audits are specifically identified with the possibility of a fourth audit yet to be determined.

The plan also recognizes our desire to provide Council and management with timely support for special requests for assistance (item #18 of **Enclosure A**).

We are also including a summary of all audits performed and planned by the City Auditor's Office since fiscal year 2007. The summary schedule categorizes the audits by City Department and Function and illustrates audit coverage over the past four fiscal years and planned FY2011 audits (**Enclosure C**).

With approval of the Audit Committee, this plan may be amended.

FY2011 Audit Plan

Item #	Project #	Department	Risk Area	Component	Audit Objectives	Last Reviewed	Estimated Completion	Estimated Hours
1	AU11-001	Health Department Office of Vital Statistics	Cash	Cash	Are controls in place to ensure cash and sensitive documents are properly safeguarded?	Annually	July 2011	1,250
2	AU11-002	Municipal Courts	Revenue	Fees	Are document fees equitable and properly charged?	N/A	May 2011	500
3	AU11-003	Development Services Department	Revenue	Fees	Are correct fees charged and collected for zoning services provided by the City.	N/A	June 2011	1,250
4	AU11-004	Citywide	Compliance	Grants	Are selected state and federal program grants for citizen programs applied and used appropriately?	N/A	November 2011	1,500
5	AU11-005	Citywide	Compliance	Contracts	Are 3rd parties who provide oversight over City contracts in compliance with service agreements?	N/A	September 2011	1,750
6	AU11-006	Capital Improvements Management Services	Revenue	Reimbursements	Are there adequate controls over CPS and SAWS reimbursement processes for COSA capital projects?	N/A	December 2011	1,750
7	AU11-007	Solid Waste Management Department	Compliance	Contracts	Are charges to SWMD by landfills and recycling centers accurate and properly supported?	N/A	April 2011	1,000
8	AU11-008	Department of Community Initiatives	Compliance	Grants	Are guidelines and requirements governing the qualifications for REAP/WARM assistance being followed and are the proper applications completed by applicants?	N/A	July 2011	500
9	AU11-009	Parks and Recreation	Operational	Assets	Are maintenance and improvement programs at City Parks consistent with the Parks and Recreation Strategic Plan and policies?	N/A	June 2011	1,250
10	AU11-010	Citywide	Compliance	Grants	Are appropriate controls in place to monitor and report on the ARRA initiative?	N/A	February 2012	1,500
11	AU11-011	Information Technology Services	Operational	Information Systems	Are incompatible IT duties appropriately segregated?	N/A	February 2012	1,750
12	AU11-012	Capital Improvements Management Services	Compliance	Contracts	Are construction costs for selected CIMS managed building projects properly supported and within authorized contract terms?	N/A	TBD	1,000
13	AU11-013	Fleet Operations/ Maintenance	Operational	Assets	Is the City fleet maintenance program adequately controlled?	N/A	TBD	1,500

FY2011 Audit Plan

Item #	Project #	Department	Risk Area	Component	Audit Objectives	Last Reviewed	Estimated Completion	Estimated Hours
14	AU11-014F01	Solid Waste Management Department	Follow-up	Fees	Determine if prior recommendations in high risk areas in the audit of SWMD Solid Waste Fees Collected by CPS Energy (Project # AU08-001) are successfully implemented.	December 2008	November 2011	350
15	AU11-014F02	Aviation	Follow-up	Fees	Determine if prior recommendations in high risk areas in the audit of Aviation Lease Billings and Collections Process (Project # AU08-010) are successfully implemented.	August 2009	September 2011	350
16	AU11-014F03	Development Services Department	Follow-up	Fees	Determine if prior recommendations in high risk areas in the audit of Building Permits Issuance and Collections Process (Project # AU09-004) are successfully implemented.	January 2010	September 2011	350
17	AU11-014F04	Citywide	Follow-up	TBD	TBD			350
18	AU11-015	Citywide	Council and City Manager Special Projects	TBD	Provide meaningful and timely responses to special requests.	N/A	N/A	1,000
Total Hours								18,900

FY2009 and FY2010 Carryover Audits

Project Number	Department/ Risk Area	Audit Objective	Start Date	Project Status as of 10/31/10	Remaining Hours as of 9/30/2010	Projected Completion
AU10-003	SAFD and SAPD/Alarm Fees	Determine if controls are in place to ensure successful billing and collection of false alarm fees.	May 2010	Reporting	75	November 2010
AU10-004	Fire/Payroll	Determine if controls are adequate to ensure proper tracking and accounting within Fire Department's payroll system.	May 2010	Fieldwork	500	January 2011
AU10-005	Citywide/Accounts Receivable, Collections and Reporting	Determine if accounts receivable are properly accounted for, collected, and reported. Determine if account write-offs are appropriate.	November 2010		1,500	April 2011
AU10-006	Economic Development/ CitySouth	Determine if execution of the CitySouth project is consistent with City Council ordinances and other City policies.	June 2010	Fieldwork	300	November 2010
AU10-007	CIMS/Capital Projects	Determine if capital administrative expenditures are appropriately charged to capital projects.	September 2010	Fieldwork	1,000	February 2011
AU10-008	Finance/Cash Disbursements	Determine if controls are in place to ensure cash disbursements are appropriate.	September 2010	Fieldwork	1,200	April 2011
AU10-010	ITSD (Citywide)/IT Contingency Planning	Determine if controls are in place to minimize the risk of unplanned interruptions to IT services and provide recovery of critical operations.	September 2010	Fieldwork	1,400	February 2011
AU10-011	Purchasing (Citywide)/ Contract Procurement and Monitoring	Determine if controls are in place to ensure vendors are complying with City contract provisions.	April 2010	Reporting	219	November 2010
AU10-012	ITSD (Citywide)/IT Configuration Management	Determine if changes to information technology resources are authorized and systems are configured and operating securely.	November 2010		1,500	May 2011
AU10-013F02	Follow Up Audits: DCI Comprehensive Nutrition Program	Determine if prior recommendations in high risk areas are successfully implemented.	September 2010	Reporting	220	December 2010
AU10-013F03	Follow Up Audits: DCI Supportive Services for the Elderly Project	Determine if prior recommendations in high risk areas are successfully implemented.	September 2010	Reporting	200	December 2010
AU10-015	SAPD/Towing Contracts	Determine if controls are in place to ensure the City's Towing contract is properly administered and vendors are complying with various aspects of the contract.	May 2010	Reporting	250	November 2010
AU09-005	Finance/Revenue from Telecommunications Providers – TWC	Determine if cable franchise and public, education, and government (PEG) fees are properly remitted for all customers inside San Antonio city limits.	February 2009	Trial Date 08/27/10	2,000	TBD

FY2009 and FY2010 Carryover Audits

Project Number	Department/ Risk Area	Audit Objective	Start Date	Project Status as of 10/31/10	Remaining Hours as of 9/30/2010	Projected Completion
AU09-005B	Finance/Revenue from Telecommunications Providers – AT&T	Determine if cable franchise and public, education, and government (PEG) fees are properly remitted for all customers inside San Antonio city limits.	TBD	AT&T Notified 9/17/2009	2,000	TBD
Total Hours					12,364	

	Department and Function	2007	2008	2009	2010	Proposed 2011
1	Animal Care Services <i>(formerly part of the San Antonio Metropolitan Health District)</i>					
	Animal Code Enforcement					
	Community Outreach					
	Animal Placement Programs					
	Animal Shelter Operations					
2	Aviation					
	Capital Program Administration		AU07-010	AU09-001		
	Facility Maintenance					
	Operations		AU08-005; AU08-010			AU11-014F02
	Security Services					
	Community Relations					
	Fire/EMS Services					
	Property & Business Development					
	Stinson Municipal Airport					
3	Capital Improvement Management Services					
	Project Management Horizontal Projects (Streets & Drainage)		AU07-012	AU09-012		AU11-006
	Project Management Vertical Projects (Facilities & Parks)					AU11-012
	Environmental Services					
	Contract Services			AU09-016		AU11-005
	Reporting & Web Portal Support					
	Design Enhancement					
	Real Estate Acquisition				AU10-002	
	Technical Services & Inspections					
	Budget & Fiscal				AU10-007	
	Facility Planning					
	Property Disposition/Utilities <i>(formerly part of the Public Works & Asset Management Departments)</i>					
	Property & Lease Management <i>(formerly part of the Public Works & Asset Management Departments)</i>		AU07-015			
4	City Attorney					
	Litigation					
	Legal Services		AU08-003			
	Prosecution					
5	City Auditor					
	Peer Review			AU09-000		
	City Wide Risk Assessment	AU06-017				
6	City Clerk					
	Record Management					
	City Charter Administration					
7	City Manager					
8	Communications & Public Affairs					

Audit Project Color Scheme

Completed Audits	Audits in Progress	Proposed Audits
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	Department and Function	2007	2008	2009	2010	Proposed 2011
9	Community Initiatives					AU11-008
	Family Strengthening					
	Safety Net Services					
	Contract Administration				AU10-013F01 AU10-013F02	
	Delegate Agencies					
	Youth Development					
	Elderly & Disabled Services		AU08-002; AU08-009		AU10-013F03	
	Community Cultural Facility					
	Education & Skills Development					
10	Convention & Visitors Bureau					
	Marketing & Communications					
	Convention & Leisure Sales & Service					
	Finance & Administration			AU09-003		
11	Convention Sports & Entertainment Facilities					
	Visitor Facilities Event Services					
	Contract Administration		AU08-004		AU10-009	
	Visitor Facilities Operations & Maintenance					
12	Cultural Affairs					
	Cultural Arts Marketing & Tourism					
	Cultural Professional Development					
	Cultural Arts Development					
	Arts Agency Funding	AU07-002; AU07-002 FU				
	Neighborhood Arts					
13	Customer Service & 311 System					
	Community Link					
	Customer First					
	311 Call Center					
14	Development Services					
	Land Development					
	Building Development					
15	Downtown Operations					
	Downtown & River Maintenance					
	Special Events					
	Facility & Contracts Management			AU09-013		
	Municipal Parking <i>(formerly part of Parks & Recreation and Asset Management Departments)</i>			AU09-006		
16	Economic Development					
	Economic Development Incentives					
	Industry Development					
	Downtown Initiatives					
	Small & Minority Business Services					
	Workforce Development			AU09-007		
	South Texas Business Fund Management					
	Contract Administration					
	City South				AU10-006	

	Department and Function	2007	2008	2009	2010	Proposed 2011
17	Finance					
	Compliance & Resolution		AU07-017 P1 AU07-017 P2			
	Accounting Services				AU10-005 AU10-008	AU11-001
	Financial Services					
	Public Utilities			AU09-005		
				AU09-005B		
				AU09-005C		
18	Fire					
	Arson Investigation					
	Emergency Management	AU05-028		AU09-010		
	Operations Support				AU10-004	
	Fire Prevention					
	Community Education/ Outreach					
	Emergency Medical Services (EMS)					
	Fire/EMS Training					
	Fire Suppression					
19	Fleet Maintenance & Operations (formerly part of Purchasing Department)					
	Fleet Maintenance & Operations		AU08-006			AU11-013
	Fiscal Operations					
	Fleet Acquisitions					
20	Golf Operations (formerly part of Parks & Recreation Department)					
	Golf Course Administration	AU07-001				
						AU11-004; AU11-010
21	Grants Monitoring & Administration					
	Contract Administration			AU09-015		
	HUD Capital Projects					
	HUD Housing					
	HUD Public Service					
22	Health	AU06-007	AU07-018			
	Food & Environmental Health					
	Dental Health					
	Disease Control					
	Employee Wellness					
	Statistical Services					
	Family & Adult Services					
23	Housing & Neighborhood Services					
	Housing Programs					
	Neighborhood Services					
	Revitalization Programs					
	Management Operations	AU06-016				

	Department and Function	2007	2008	2009	2010	Proposed 2011
24	Human Resources					
	Employee Classification & Compensation					
	Employee Relations					
	Risk Management					
	Municipal Integrity					
	Employee Wellness					
	Employee Benefits Administration (self-insurance fund)					
	Employee Recruitment & Support					
	Employee Organizational Development					
	Equal Employment Opportunity					
	Innovation & Reform					
25	Information Technology Services					
	Application Support			AU09-009		
	Data Support					
	Geographic Information Systems					
	Inventory Management					
	Communications Management					
	Computer Systems Management				AU10-010	AU11-011
					AU10-012	
	Information Technology Customer Service					
	Enterprise Resource Management		AU07-009			
26	Intergovernmental Relations					
27	International Affairs					
	CASA					
	Protocol					
	International Business Development					
28	Library					
	Branch Libraries					
	Central Library					
	Library System Support	AU06-014				
29	Management & Budget		AU08-011			
	Capital Budget Services					
	Operating Budget Services					
30	Mayor and Council					
31	Municipal Courts					
	Office of the Judiciary (Presiding Judge)					
	Adjudication					
	Warrant Services					
	Magistrate Services & City Marshals					
	Municipal Court Administrative Services (Municipal Court Clerk)					
	Docket Control					
	Court Operation			AU09-011		
	Records Support					AU11-002
	Fiscal Operations					
32	Municipal Elections					
33	Non-Departmental					
	Office of Environmental Policy					
	Administrative Management					

	Department and Function	2007	2008	2009	2010	Proposed 2011
34	Parks & Recreation					
	Park Police & Security					
	Contract Services					
	Park Project Services					
	Park Operations				AU10-001	AU11-009
	Recreation Services					
	Linear Creekway Initiative					
	San Jose Burial Park					
35	Planning & Community Development					
	Comprehensive Planning		AU07-006			
	Geographic Information Systems					
	Community Development			AU09-004		AU11-003 AU11-014F03
	Neighborhood Planning Services					
	Historic Preservation					
36	Police					
	Domestic Violence Response					
	Investigations					
	Special Operations					
	Traffic Enforcement					
	Community Policing (SAFFE)					
	Patrol					
	Operations Support	AU06-012; AU06-009; AU06-011; AU06-010; AU06-001	AU07-011; AU07-016	AU09-014F01 AU09-014F03	AU10-003; AU10-015	
	Training					
	Victims Advocacy					
37	Public Works					
	Streets & Right-of-Way Management (Special Revenue Funds)			AU09-008		
	Stormwater & Regional Facilities (Special Revenue Funds)					
	Streets & Traffic Engineering	AU07-003	AU07-008			
	Capital Programs					
38	Purchasing & General Services					
	Office Services					
	Procurement & Contract Services <i>(Contract Services formerly Contract Services Department)</i>			AU08-008	AU10-011	
	International Center <i>(formerly part of Asset Management Department)</i>					
	Municipal Facilities <i>(formerly part of Asset Management Department)</i>					
39	Solid Waste Management					
	Recycling Collection					
	Brush Collection/ Community Enhancement					
	Waste Collection		AU08-001	AU09-014F02		AU11-007 AU11-014F01
	Dead Animal Collection					
	Environmental Management Field Operations					
	Environmental Services					
40	City Agencies					
	San Antonio Development Agency	AU06-015				

Audit Legend: Project Number, Title and Objectives
AU05-028= Homeland Security Grant Fund Expenditure and Controls Determine if an appropriate needs assessment was conducted before applying for HS grant funds; determine if proper planning was undertaken to determine all current and future costs associated with HS and Bioterrorism grants, including proper reporting of these associated costs; if HS assets are on hand and readily accessible when needed in emergency situations; if a cost-benefit analysis was conducted whenever the decision was made to utilize other purchasing option.
AU06-001= Police Wrecker Service Contract Determine the Contractor's compliance with Contract terms and applicable Federal, State and local laws and regulations; evaluate WSU controls and processes for monitoring the Contract; and identify improvements and efficiencies.
AU06-007= Metropolitan Health District Cash Handling and Revenue Determine the real-time accuracy of SAMHD cash handlers and appropriateness of access to their fund; the adequacy of internal controls regarding cash handling and other essential City assets in compliance with appropriate City policies and procedures, and best practices; and the appropriateness of physical security, as it pertains to cash handling.
AU06-009= Police Cash Funds Perform cash counts of SAPD cash funds including petty cash funds, covert or undercover funds, and change funds to determine if internal controls were adequate to ensure that disbursements were well documented, authorized, and in compliance with applicable standards and guidelines.
AU06-010= Police Property and Evidence Room Determine if internal controls were adequate to ensure that the chain of custody and integrity of property and evidence were adequately preserved, and if Property Room procedures were in compliance with those established by the International Association for Property and Evidence, Inc. (IAPE).
AU06-011= Police Firearm and Equipment Tracking Determine if City assets are accounted for and properly tracked and if Firearm and equipment tracking systems have been maintained in accordance with City policies and procedures.
AU06-012= Police Direct Report Entry System Determine whether the DRE System, as currently structured, satisfies the appropriate business requirements as driven by the Department's goals and objectives.
AU06-013= City Clerk's Cash Handling and Revenue Controls Determine the adequacy of internal controls regarding cash handling activities and assess compliance with applicable City policies and procedures.
AU06-014= San Antonio Public Library Determine the efficiency and effectiveness of the System's operations and use of resources toward meeting its Strategic Plan's operational goals.
AU06-015= San Antonio Development Agency Limited Review Evaluate the appropriateness of the funding relationship between the City, SADA and SAAH, assess if SADA is in compliance with applicable laws and regulations, including Contract requirements.
AU06-016= Housing and Neighborhood Services Department Code Compliance Division Determine if key recommendations from an external review of Code Compliance conducted by DMG-MAXIMUS in 1999 were implemented and identify additional strategies to increase cost recovery of Code Compliance operations.
AU06-017= Citywide Risk Assessment for Calendar Year 2007 Provide an efficient and systematic means for identifying and cataloging key risk areas within City operations; determine the auditable areas within the City, and identify high risk City departments and programs in formulating the City Auditor's 2007 audit plan.
AU07-001= Golf Operations Department- Golf Pro Shop Operations Determine if adequate internal controls are in place in Pro Shop Operations to ensure revenue is properly collected, recorded and accounted for.
AU07-002= Office of Cultural Affairs- Cultural Arts Funding Determine the appropriateness of OCA's arts and cultural funding, including compliance with the funding guidelines in City Ordinance 2006-03-09-0305, dated March 9,
AU07-002 (FU) Follow Up= Office of Cultural Affairs- Cultural Arts Funding Follow Up Perform a limited review of management's corrective action regarding the observations included in the July 2007 Cultural Arts Funding audit report (AU07-002).

Audit Legend: Project Number, Title and Objectives
AU07-003= Public Works Department Transportation Group Determine if customer requests regarding traffic control devices were responded to and resolved in compliance with internal performance goals; follow up studies are conducted for unwarranted (not recommended) traffic signals; and if the Transportation Group is maximizing entitled reimbursements from TxDOT agreements as they pertain to traffic control devices.
AU07-006= Planning and Community Development Department Determine if annexation processes are compliant with Texas Local Government Code requirements; if annexed properties are placed on the City's tax roles in a timely manner, and if the Historic Preservation Tax Incentive Program is appropriately administered.
AU07-008= Public Works Department's Contract Administration Process Determine if change orders are approved by the proper authority, within the 25 percent threshold, and not split to circumvent City Council approval for change orders over \$25,000; if contractors and subcontractors are in compliance with wage and hour requirements; if project files are maintained in compliance with the City's Contracting Policy and Process Manual; if invoices submitted by the contractor are properly accounted for payment, adequately supported, and accurately invoiced; and if there are indicators that bids from contractors are not fair and reasonable.
AU07-009= SAP Procurement to Pay Process Determine if security and control features in SAP are sufficient to ensure any errors or indications of inappropriate transactions are promptly detected during the purchasing process and if procurement roles in SAP are adequately segregated and are users adequately trained.
AU07-010= Aviation Audit of Contract for Project 3- Volume 2 utility Relocation for Terminal B Determine if contracted construction services were performed in accordance with the contract terms.
AU07-011= Audit of the San Antonio Police Department Uniform Crime Reporting Process Determine if UCR reported homicide statistics are accurate, complete, timely, and in compliance with reporting criteria delineated in the FBI's UCR Handbook; if other Part I UCR (i.e. nonhomicide) data are accurate, complete and in compliance with reporting criteria delineated in FBI's UCR Handbook; and how three different sets of 2006 homicide clearance statistics were reported to the press.
AU07-012= San Antonio River Authority Interlocal Agreements Determine if SARA is providing effective fiscal management of SARIP and the Regional Flood Control Program and if SARA is complying with the ILAs for SARIP and the Regional Flood Control Program.
AU07-015= Lease Management in the Departments of Asset Management & Downtown Operations Determine if the City receives a fair market rental rate for office space it leases to others; if the City incurs excessive costs in maintaining office space it leases to others; and if the City pays a fair market value for office space it leases from others.
AU07-016= SAPD Wrecker Services Contract Audit Report Determine if the contractor has any subcontractor or other relationships that are in violation of the contract, and if the contractor has overcharged the City or other paying customers.
AU07-017 P1= Citywide Cash Handling Audit Report: Phase I Determine if adequate internal controls for cash handling were in place and operating, and determine if previous audit and review recommendations were implemented.
AU07-017 P2= Citywide Cash Handling Audit Report: Phase II A separate review of the Information Technology used to process collections is being conducted. Meetings with personnel from ITSD, Finance Department, Development
AU07-018= Health Department Revenue Collections Audit is focusing on SAMHD's assessing, tracking and collecting Food Service License fees from food establishments operating in the City of San Antonio.
AU08-001= Waste Fees Billed by CPS for COSA Audit is focusing on billing of 1) residents in recently annexed areas, 2) residents who live in non-service areas (e.g. gated communities), 3) residents with multiple garbage carts, 4) and CPS customers who live outside COSA limits. Some work was also done on administrative fees and garbage collection revenue remittance practices.

Audit Legend: Project Number, Title and Objectives
AU08-002= Comprehensive Nutrition Program Contract Audit is focusing on compliance with contract terms and controls over donations.
AU08-003= Contract Clauses Audit Report Determine if current contract template clauses protect the City's interests and provide for liquidated damages as appropriate.
AU08-004= Audit of Temporary Utility Services License Agreement Convention Sports and Entertainment Facilities Determine if service providers are complying with the Temporary Utility Services License Agreement
AU08-005= Aviation Concessions Contracts Audit is focusing on contractors' compliance with contractual terms.
AU08-006= Fuel Usage Payments Audit is focusing on controls over fuel inventory and usage.
AU08-008= Purchasing Card Program Audit is focusing on the management of the Purchase Card Program.
AU08-009= Supportive Services for the Elderly (SSEP) Audit is focusing on use of grant funds
AU08-010= Billing and Collection for Leases Audit is focusing on the adequacy of billing and collection practices for leases.
AU08-011= City Usage Fees Audit is focusing on recovery of costs associated with City usage fees.
AU09-001= Aviation Construction Contract Management Determine if construction services were rendered and paid in accordance with contract terms
AU09-003= Cash Collections - Convention and Visitors Bureau Determine if controls are in place to ensure cash is properly safeguarded
AU09-004= Planning and Development Services Building Services Determine whether Development Services maintains adequate controls over the issuance of building permits and collection of payments
AU09-005= Finance Revenue from Telecommunications Providers -Time Warner Cable Determine if cable franchise and public, education, and government (PEG) fees are properly remitted for all customers inside City limits.
AU09-005B= Finance Revenue from Telecommunications Providers - AT&T Determine if cable franchise and public, education, and government (PEG) fees are properly remitted for all customers inside City limits.
AU09-005C= Finance Revenue from Telecommunications Providers - Grande Communciations Determine if cable franchise and public, education, and government (PEG) fees are properly remitted for all customers inside City limits.
AU09-006= Downtown Operations Parking Determine if adequate internal controls and other management processes are in place to properly oversee parking functions
AU09-007= Economic Development Workforce Development Determine if Economic Development Department's internal and monitoring controls are adequate to ensure effective execution of Project Quest workforce training programs
AU09-008= Separate Fund Advanced Transportation District (ATD) Determine if usage of ATD funds is in compliance with State and local requirements and intended use.
AU09-009= ITSD Information Systems Determine if IT security management is sufficient to protect information and related assets against loss, misuse, disclosure, or damage.
AU09-010= Fire Department Homeland Security Reimbursements Determine if controls are in place to ensure that expenditures are properly tracked and submitted for Federal and State reimbursement.

Audit Legend: Project Number, Title and Objectives
AU09-011= Municipal Court Business Operations at Municipal Courts Determine if court fines and fees are appropriately assessed and collected.
AU09-012= Public Works/CIMS Construction Contracts Determine if construction services were rendered and paid in accordance with contract terms.
AU09-013= Riverwalk Leases Determine if Riverwalk tenants are in compliance with the lease agreements.
AU09-014F01= Follow-up SAPD Firearms and Equipment Tracking Determine if recommendations from report AU06-011 have been effectively implemented.
AU09-014F02= Follow-up SWMD Timekeeping Process Determine if recommendations from report AU06-002 have been effectively implemented.
AU09-014F03= Follow-up SAPD Special Compensation Payments Determine if recommendations from report AU05-009 have been effectively implemented.
AU09-015= Housing and Neighborhood Development Federal Grant Monitoring Determine if CDBG grant requirements are being followed and objectives being achieved
AU09-016= Special Request - TxDOT S. Flores Project and 410/281 Interchange Project Determine if project costs are in accordance with contracts and Advanced Funding Agreement.
AU10-001= City Wide Cash Handling - Parks and Recreation Department Determine if controls are in place to ensure cash is properly safeguarded.
AU10-002= Edwards Aquifer Protection Sales Tax Determine if controls are in place to ensure that Edwards Aquifer portion of City sales tax is distributed and used as intended.
AU10-003= SAFD/SAPD Alarm Fees Determine if controls are in place to ensure successful billing and collection of false alarm fees.
AU10-004= Fire Payroll Determine if controls are adequate to ensure proper tracking and accounting within Fire's payroll system.
AU10-005= City Wide Accounts Receivable, Collections, & Reporting Determine if accounts receivable are properly accounted for, collected, and reported. Determine if account write offs are appropriate.
AU10-006= City South Project Determine if execution of the CitySouth project is consistent with City Council ordinances and other City policies.
AU10-007= Capital Projects Administrative Fees Determine if capital administrative expenditures are appropriately charged to capital projects.
AU10-008= Cash Disbursements Determine if controls are in place to ensure cash disbursements are appropriate.
AU10-009= Convention Sports & Entertainment Facilities Contract Procurement Determine if vendor selection processes are in compliance with regulatory requirements.
AU10-010= City Wide IT Contingency Planning Determine if controls are in place to minimize the risk of unplanned interruptions to IT services and provide recovery of critical operations.
AU10-011= City Wide Contract Procurement and Monitoring Determine if controls are in place to ensure that appropriate justification for contracting is provided to decision-makers. Determine if controls are in place to ensure vendors are complying with City contract provisions.
AU10-012= City Wide IT Configuration Management Determine if changes to information technology resources are authorized and systems are configured and operating securely.

Audit Legend: Project Number, Title and Objectives
AU10-013F01= Follow-up DCI Child Care Services Determine if recommendations from report AU05-023 have been effectively implemented.
AU10-013F02= Follow-up DCI Comprehensive Nutrition Program Determine if recommendations from report AU08-002 have been effectively implemented.
AU10-013F03= Follow-up DCI Support Services for the Elderly Project Determine if recommendations from report AU08-009 have been effectively implemented.
AU10-014= City Wide Council and City Manager Special Projects Provide meaningful and timely responses to special requests
AU10-015= SAPD Towing Operations Determine if controls are in place to ensure the City's Towing contracts are properly administered and vendors are complying with various aspects of the contracts.
AU11-001= Cash Handling Are controls in place to ensure cash and sensitive documents are properly safeguarded?
AU11-002= Municipal Courts Documents Are document fees fair and properly charged?
AU11-003= Zoning Fees Are fees charged for zoning process accurate and reasonable?
AU11-004= Grant Funded Programs Are state and federal program grants for citizen programs applied and used appropriately?
AU11-005= Third Party Program Managers Are third parties who manage City processes in compliance with service agreements?
AU11-006= CPS and SAWS Reimbursements Is the CPS and SAWS reimbursement process for capital projects efficient and effective?
AU11-007= Solid Waste Management Landfill Expenses Are charges to the Solid Waste Management Division by landfills and recycling centers accurate and properly supported?
AU11-008= REAP/WARM Utility Assistance Are guidelines and requirements for individuals to qualify for REAP/WARM assistance being followed and are the proper applications completed by applicants?
AU11-009= Parks and Recreation Maintenance and Improvements Are maintenance and improvement programs at City Parks effective?
AU11-010= ARRA Funded Projects Is the City complying with Federal requirements in utilizing ARRA funds?
AU11-011= ITSD Segregation of Duties Are incompatible IT duties appropriately segregated?
AU11-012= Vertical Building Projects Are construction costs for selected building projects properly supported and within contract terms?
AU11-013= Fleet Operations / Maintenance Is the City fleet maintenance program managed effectively?
AU11-014F01= Follow-up SWMD Solid Waste Fees Collected by CPS Determine if recommendations from report AU08-001 have been effectively implemented.
AU11-014F02= Follow-up Aviation Lease Billings and Collections Determine if recommendations from report AU08-010 have been effectively implemented.
AU11-014F03= Follow-up PDS Building Permits Issuance and Collections Process Determine if recommendations from report AU09-004 have been effectively implemented.

Audit Legend: Project Number, Title and Objectives**AU11-014= Follow-up Audits**

Are prior recommendations in high risk areas successfully implemented?

AU11-015= Special Projects

Provide meaningful and timely responses to special request from City Council and City Management.

CA Performance Measures

Performance measures are designed to offer more comprehensive information about program performance than traditional budgets provide. In other words, performance measures are concerned with the results of service delivery, and help provide a basis for assessing the economy, efficiency, and effectiveness of those services.

Performance measurement is one of several tools the Office of the City Auditor uses to make informed allocation decisions and assess the effectiveness of its operations. As a tool, performance measurement also provides the City Council, the public, and other stakeholders a glance at CA program outcomes. These measures help build understanding of program operations, serve as a tool for setting priorities, chart progress, and help build trust in CA services. Our goal is to ensure services are meeting customer expectations. Citizens and other stakeholders invest substantial resources in the City and rightfully expect, in return, quality services at a reasonable cost that meet their needs.

The CA has adopted the following performance measure goals for FY 2011 to ensure the disciplined accountability of its operations.

Performance Measure	Description	Proposed 2011
Number of audit products completed	The number of audit reports published	13
Audit Recommendations	The percentage of audit recommendations agreed to by management.	95%
Percent of Auditor Direct Time to Available Time	The percentage of available time devoted to audits.	78%
Audit Staff with Certifications	The percentage of audit staff with at least one professional audit related certification (CPA, CIA, CFE, or CISA).	50%

AN ORDINANCE 2010-11-18-0990

APPROVING THE FISCAL YEAR 2011 ANNUAL AUDIT PLAN.

* * * * *

WHEREAS, in accordance with the provisions of Article V.A. of the City Charter, the City is required to have a Department of Internal Audit which is charged with conducting audits of all city departments, offices, agencies and programs; and

WHEREAS, the City Auditor is required to evaluate the adequacy and effectiveness of controls encompassing the City's operations and information systems, which should include reliability and integrity of financial and operational information; effectiveness and efficiency of operations; safeguarding of assets; and compliance with laws, regulations and contracts; and

WHEREAS, in accordance with those duties, the City Auditor has prepared an Audit Plan for Fiscal Year 2011, which has been presented to and approved by the Audit Committee; and

WHEREAS, it is now necessary to present the Audit Plan to City Council for their consideration and approval; **NOW THEREFORE**:

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:

SECTION 1. The Audit Plan for Fiscal Year 2011, as prepared by the City Auditor and approved by the Audit Committee, is hereby approved. A copy of the Plan is attached hereto and incorporated herein for all purposes as Exhibit I.

SECTION 2. The Fiscal Year 2011 Audit Plan may be amended by the City Auditor if he notifies and obtains the concurrence of the Audit Committee. In the event City Council or City Management has a special request for assistance from the Audit Department, the request may be subject to approval by either the Audit Committee or the Audit Committee Chair, depending upon the urgency of the issue.

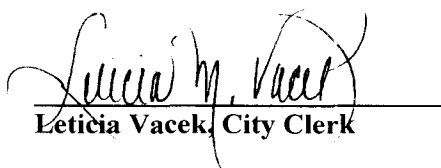
SECTION 3. This Ordinance shall take effect immediately if passed by eight affirmative votes; otherwise, this Ordinance shall take effect ten days from the date of passage hereof.

PASSED AND APPROVED this 18th day of November, 2010.

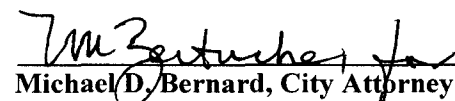


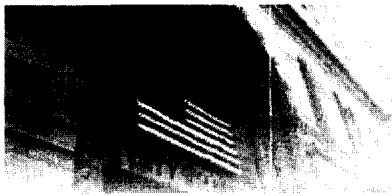
M A Y O R
Julián Castro

ATTEST:


Leticia Vacek, City Clerk

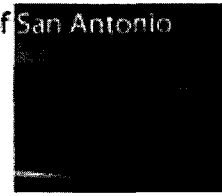
APPROVED AS TO FORM:


Michael D. Bernard, City Attorney



Request for
**COUNCIL
ACTION**

City of San Antonio



Agenda Voting Results - 22

Name:	5, 6, 8, 9, 10, 11, 12, 13, 14, 15, 17A, 17B, 17C, 17D, 17E, 17F, 19, 21, 22, 23, 24, 25, 26A, 26B, 27A, 27B, 27C, 28, 29, 31						
Date:	11/18/2010						
Time:	09:31:09 AM						
Vote Type:	Motion to Approve						
Description:	An Ordinance approving the Fiscal Year 2011 Annual Audit Plan. [Park E. Pearson, City Auditor]						
Result:	Passed						
Voter	Group	Not Present	Yea	Nay	Abstain	Motion	Second
Julián Castro	Mayor		x				
Mary Alice P. Cisneros	District 1		x				
Ivy R. Taylor	District 2		x				
Jennifer V. Ramos	District 3		x			x	
Philip A. Cortez	District 4	x					
David Medina Jr.	District 5		x				
Ray Lopez	District 6		x				
Justin Rodriguez	District 7		x				
W. Reed Williams	District 8		x				
Elisa Chan	District 9	x					
John G. Clamp	District 10		x				x